

**Remarks**

The above amendatory action is taken solely for the purpose of avoiding claim fees that would otherwise accrue due to the presence of multiple dependent claims.

Respectfully submitted,



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3. (Amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 [and 2] wherein there is no loss of bioavailability in comparison to an immediate release composition.

4. (Amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 [to 3] wherein the sustaining materials are selected from the group comprising cellulose and cellulose derivatives, waxes, carboxomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, polyethylene oxides.